United Nations A/68/6 (Sect. 36)

General Assembly

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Proposed programme budget for the biennium 2014-2015*

Part XIV
Staff assessment

Section 36
Staff assessment

* A summary of the approved programme budget will be issued as A/68/6/Add.1.

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Financial resources by component

(Thousands of United States dollars)

			Resource change								
	2010-2011 expenditure	*2012-2013 resources at revised rates*	*Technical adjustment (delayed impact and non-recurrent)*	*New mandates and inter-component changes*	*In line with resolution 67/248*	*Reflected in budget outline report*[a]	*Total*	*Percentage*	*Total before recosting*	*Recosting*	*2014-2015 estimate*
	558 718.7	498 486.0	(5 674.0)	4 122.6	(12 887.8)	(7 223.3)	(21 662.5)	(4.3)	476 823.5	12 011.9	488 835.4
Total	**558 718.7**	**498 486.0**	**(5 674.0)**	**4 122.6**	**(12 887.8)**	**(7 223.3)**	**(21 662.5)**	**(4.3)**	**476 823.5**	**12 011.9**	**488 835.4**

[a] A/67/529 and Corr.1.

36.1 In accordance with the budgetary procedures of the United Nations, provision is made on a gross basis under the expenditure estimates for assessable emoluments of its staff members other than post adjustment payments. The salary and related emoluments of United Nations staff members are subject to the assessment rates contained in regulation 3.3 of the Staff Regulations and Rules of the United Nations. To facilitate comparability with the programme of work and budget proposals of other entities of the United Nations system, the staff costs are shown net of staff assessment under the various expenditure sections of the programme budget. The difference between gross and net emoluments is requested as a global amount under the present section.

36.2 Amounts withheld in the form of staff assessment are revenue to the Organization, which, to the extent not otherwise disposed of under a specific resolution of the General Assembly, is credited to the Tax Equalization Fund for the purposes envisaged in Assembly resolution 973 A (X) of 15 December 1955. Accordingly, the amount requested under the section is also included in income section 1, Income from staff assessment.

36.3 The reduction in staff assessment ($21,662,500) reflects a net decrease in staff assessment requirements related to posts and other staff cost adjustments proposed for 2014-2015, offset in part by the delayed impact of new posts approved in the biennium 2012-2013, as explained in the individual sections.